

IN THE CLAIMS:

Please cancel claims 5, 8, 13, 14, and 28; and add new claims 29-33 as follows:

1 – 28 (Cancelled)

29. (New) A panel comprising:

first and second flat outer sides which are substantially parallel to each other; and
a plurality of partition walls, each partition wall extending from the first flat outer side to the second flat outer side to define a plurality of volumes, each volume being bounded by the first and second sides and two adjacent partition walls,

wherein at least one, but not all, of the volumes has disposed therein a solid material and at least one of the remaining volumes is hollow so that a sound resonance frequency of the panel is not uniform over a plane of the panel.

30. (New) A panel comprising:

first and second flat outer sides which are substantially parallel to each other; and
a plurality of partition walls, each partition wall extending from the first flat outer side to the second flat outer side to define a plurality of volumes, each volume being bounded by the first and second sides and two adjacent partition walls,

wherein at least two adjacent volumes have disposed therein a solid material in specific regions of the volumes, and regions of the volumes of the two adjacent volumes other than the specific regions are hollow so that a sound resonance frequency of the panel is not uniform over a plane of the panel.

31. (New) A panel comprising:

first and second flat outer sides which are substantially parallel to each other; and

a plurality of partition walls, each partition wall extending from the first flat outer side to the second flat outer side to define a plurality of volumes, each volume being bounded by the first and second sides and two adjacent partition walls,

wherein at least one, but not all, of the volumes has disposed therein a rod-like member and at least one of the remaining volumes is hollow so that a sound resonance frequency of the panel is not uniform over a plane of the panel.

32. (New) A panel comprising:

first and second flat outer sides which are substantially parallel to each other; and

a plurality of partition walls, each partition wall extending from the first flat outer side to the second flat outer side to define a plurality of volumes, each volume being bounded by the first and second sides and two adjacent partition walls,

wherein at least two adjacent volumes have disposed therein a rod-like member in specific regions of the volumes, and regions of the volumes of the two adjacent volumes other than the specific regions are hollow so that a sound resonance frequency of the panel is not uniform over a plane of the panel.

33. (New) The panel according to claim 32 wherein the rod-like member perpendicularly traverses the partition walls bounding the two adjacent volumes.